



## Department of Energy

Washington, DC 20585

August 12, 2003

### MEMORANDUM FOR DISTRIBUTION

FROM:

HELEN O. SHERMAN, DIRECTOR  
OFFICE OF FINANCE AND ACCOUNTING POLICY

A handwritten signature in cursive script, reading "Helen O. Sherman", is written over the printed name and title.

SUBJECT:

Standard General Ledger (SGL) Accounting Changes

Data currently within the Departmental Integrated Standardized Core Accounting System (DISCAS) and the Management Analysis Reporting System (MARS) are maintained in a balance sheet code (BSC) format and translated to SGL using a crosswalk in MARS. An SGL implementation team is actively working on refinements to this crosswalk to improve our ability to migrate FY 2004 ending balances in our legacy systems to FY 2005 beginning balances in STARS. Some of these refinements require changes in DISCAS and integrated contractor data submissions. I issued a memorandum on August 13, 2002, to implement some of these changes.

The SGL team has developed additional requirements and changes to data submissions, which are identified in the attachment to this memorandum entitled "Required Accounting Changes." These requirements will impact both integrated contractor and field office data. Please note that some of these changes modify previous guidance detailed in the August 13, 2002, memorandum. Requirements 1 and 4 should be implemented immediately. Requirement 5 will necessitate changes to dual year processing and should be implemented at that time. The remaining requirements should be implemented beginning October 1, 2003. Opening balance adjustments should be made with the December 2003 data submission due in January 2004.

The change from BSC to SGL will require adjustments to the recording and reporting of financial data. There will be additional changes to requirements issued as the STARS project moves closer to final implementation. We will make every attempt to keep you informed of all changes. Your patience and input are appreciated during this time of transition.

If you have any questions regarding these changes, please contact Lauren Rippeon at 301-903-3634.

Attachment

cc: (See next page.)



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cc:

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Policy, Planning, and Budget, EM-10  
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Director, Accounting Division, ME-141  
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Cathy Lorah, ME-13

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Karen Benson (Albuquerque Financial Service Center)  
Elaine Mount (Oak Ridge Financial Service Center)  
Geoffrey Smith (Capital Accounting Center)

## MARS Contacts

NNSA Service Center  
Albuquerque Office  
ATTN: Steven Presley  
MARS Contact

Chicago Operations Office  
ATTN: Mark Fiffles  
MARS Contact

Idaho Operations Office  
ATTN: Jim Cotterell  
MARS Contact

NNSA Service Center  
Nevada Office  
ATTN: Pat Goetz  
MARS Contact

Oak Ridge Service Center  
ATTN: Dalton Cooper  
MARS Contact

Richland Operations Office  
ATTN: J. J. Dippel  
MARS Contact

NNSA Service Center  
Oakland Office  
ATTN: Bob Stevenson  
MARS Contact

Savannah River Operations  
ATTN: Donna Roberts  
MARS Contact

National Energy Technology Laboratory  
ATTN: Joe Scotchie  
MARS Contact, Morgantown

Pittsburgh Naval Reactors Office  
ATTN: David Hummel  
MARS Contact

Schenectady Naval Reactors Office  
ATTN: Bill Chaput  
MARS Contact

Strategic Petroleum Reserve Office  
ATTN: Gary Durel  
MARS Contact

Rocky Flats Field Office  
ATTN: Sam Holland  
MARS Contact

Ohio Field Office  
ATTN: Daryll McFarland  
MARS Contact

Capital Accounting Center  
ATTN: Shirley Barker  
MARS Contact

DISCAS Contacts:

Valerie Gallegos-Botz, NNSA Service Center, AL

Therese Williams, CH

Raymond Browne, ID

Ann Montana, NV

Tammy McDuffie, Oak Ridge Service Center, OR

Laurette Beitz, RL

Juanita DeLair, Capital Accounting Center, ME-14

Carol Luchansky, PNR

Jack Hart, SR

Marlys Kinsey, GO

## REQUIRED ACCOUNTING CHANGES

**Changes 1-3 apply to both field offices and integrated contractors.**

1. Amounts currently recorded in BSC 1454 (Suspense Receivables) and the offset to the entry recorded in BSC 4211 should be moved to Fund Type 54 and recorded in BSC 112Q and 333Q (Treasury Appropriation 89F3885). Appropriate SF-224 (Statement of Transactions) entries should be made to reflect this change. These changes are required to satisfy both STARS and Treasury reporting requirements. STARS requires an obligation be in place prior to making a payment in appropriated fund types, and Treasury requires the recording of budgetary accounts for any appropriated fund outlays. To satisfy this requirement, BSC 1454 (SGL 131099) will be deleted as a valid code and will no longer be available for use after September 2004. This change can be implemented immediately; however, all BSC 1454 balances must be zeroed out by the end of FY 2004. The 89F3885 account should only be used for IPAC charges, Capital Accounting Center credit card charges, and unidentified foreign payments.
2. Fund Type 51, all records must contain a Source-Doc Field. This is a change from the August 13, 2002, memorandum which required a B&R on all Fund Type 51 records. These B&Rs could not be accurately crosswalked to the correct fund type because many of the same B&Rs are now used in multiple fund types. Beginning in FY 2004 all Fund Type 51 records must have a Source-Doc prefix of USE followed by the 2 position fund type which funded the project, etc. An example would be all records recorded in Fund Type 51 associated with a building purchased by Fund Type TC would contain a Source-Doc of USETC. This will facilitate a smooth conversion to the new STARS fund codes. The Source-Doc field will be used to crosswalk back to the appropriate fund type for financial statement reporting. The requirement to record B&Rs on all Fund Type 51 records is rescinded. B&Rs recorded on Fund Type 51 records as part of the August 13, 2002, requirements may be retained or deleted. Requirements for account codes 231X and 813X currently recorded with a B&R remain unchanged.

Opening balance adjustments will be required to add the Source-Doc detail to all SCC OB accounts. All property, plant, inventory, and equipment OBs should be assigned the Source-Doc value based on the B&Rs reported in the FY 2003 data. Adjustments may be required to ensure the Source-Doc numbers balance by fund type.

New edits will be established that ensure all records contain a Source-Doc and that all Source-Doc net to zero within reporting organization.

3. All Fund Type 54 records will now be required to have a Source-Doc field detailing the related Treasury appropriation or be assigned to the predominant fund type. For example, when a collection is made in Fund Type 54 currently, BSC 4546 has a Source-Doc of TRF89F3875, but the associated revenue (BSC 8134, 8135) is not associated with this Treasury account. Offices and contractors will now be required to provide the related Treasury receipt/suspense account on all Fund Type 54 transactions except DCA and environmental liability entries. The requirement for DCA and environmental liability entries remains unchanged. This will allow the crosswalking of any opening balances in Fund Type 54 to the appropriate fund code in STARS. To ensure consistency in the STARS load program, every transaction in Fund Type 54 must have a Source-Doc code tying back to a Treasury appropriation, and these Source-Doc numbers must net to zero within the fund type and reporting organization. An edit will be established to ensure that entries within Fund Type 54 net to zero within the source document number.

Changes 4 and 5 do not apply to integrated contractors. Some of these changes will be handled by additional information hard-coded in the standard map codes. Opening balance adjustments may require manual entries.

4. Currently, when fund type recasts occur, a Source-Doc field of NET followed by the appropriation is required on BSC accounts 4211, 6XXX, 1110, 4110, and 4130. (Please note that the last three accounts are recorded by the Office of Financial Control and Reporting.) The new requirement is to record a Source-Doc of NEI followed by the appropriation where the transfer is being issued to (for outgoing recasts) and a Source-Doc of NER followed by the appropriation from which the transfer was received (for incoming recasts). An example is a fund type recast from Fund Type TC to Fund Type TE. The impacted records in Fund Type TC would have a Source-Doc of NEI89X0242, while the incoming records in Fund Type TE would have a Source-Doc of NER89X0240. As in the past, a Summary Class Code of "RE" should be used on the records being recast. This requirement is effective immediately; however, existing records recorded prior to the date of this memorandum do not have to be changed. The Source-Doc recorded on these records will not be retained in closing.
5. STARS will require all payment transactions to have a B&R to accurately track accounting events throughout their life cycle. The transition to STARS requires that, beginning in FY 2004, B&Rs will be required on all payment transactions. This will allow the accurate loading of unpaid balances into STARS in FY 2005. Currently, programming changes are underway in DISCAS and MARS to require B&Rs on all payments. The existing BSC codes 600X will be split in two. There will now be a 648X account for uncoded unpaid obligations and a 649X account for coded unpaid obligations. Standard Map Codes will be modified to incorporate these new accounts, and an asterisk will be added to all payment maps to require a B&R. These changes will be completed and incorporated with the

beginning of dual year processing. Closing programs will be modified to split the existing 600X account into the two new accounts. FY 2004 opening balances will not contain B&Rs on the unpaid (649X) accounts; and B&Rs must be added by the field sites. The integrated contractor payment split process will be modified to add B&Rs to the contractors' payments based on their costs incurred. At this time, contractors will not be required to add B&Rs to their payments; however, this may become a contractor requirement when STARS is implemented in FY 2005.